



Billwin Industries Limited

79, Vishal Industrial Estate, Village Road,
Nahur (W), Mumbai - 400078.
• Tel : 022 -25668112

Email- info@billwinindustries.com

Web- www.billwinindustries.com

CIN-L18104MH2014PLC252842

Date: 30th May, 2026

To
The Listing Department
Bombay Stock Exchange Limited
Phirozee Jeejeebhoy Towers
Dalal Street, 25th Floor
Mumbai - 400 001

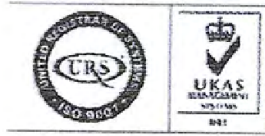
Sub: Outcome of the Board Meeting held on 30th May, 2026.

Dear Sir/Madam,

1. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 this is hereby to inform you that the Board of Directors of the Company at its meeting held on 30th May, 2026 has duly considered and approved the following:
 - a) The Audited Financial Results for the half-year and year ended 31st March, 2026 along with the Statement of Asset & Liabilities and Cash Flow Statement.
 - b) Independent Audit Report issued by the Statutory Auditor in pursuant to Listing Regulations (LODR) 2015.
 - c) Appointment of M/s. S D Satam & Co., as Internal Auditor for FY 2026-27 as recommended by the Audit Committee. The brief information as required under Regulation 30 of SEBI (LODR) regulations, 2015 for the said matter is enclosed as "Annexure A"
 - d) Appointment of M/s. S.A. & Associates, (Practicing Company Secretary), as Secretarial Auditor for FY 2026-27. The brief information as required under Regulation 30 of SEBI (LODR) Regulations, 2015 for the said matter is enclosed as "Annexure B".
2. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements Regulation, 2015, please find enclose herewith the Audited Financial Results for the half year and year ended 31st March, 2026 & Independent Audit report issued by Statutory Auditor.

Further Pursuant to Regulation 10(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD 2/CIR/P/2024/185 dated December 31, 2024, NSE Circular No. NSE/CML/2025/02 dated January 02, 2025, please find enclosed the Integrated Filing (Financial) for half year and year ended March 31, 2026 comprising of:-

- a. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc.: Not Applicable
- b. Format for disclosing outstanding default on Loans and Debt Securities : Not Applicable.
- c. Format for disclosing outstanding default on Loans and Debt Securities : Not Applicable.
- d. Statement on Impact of Audit Qualifications (For Audit Report with modified opinion) submitted along-with Annual Audited Financial Results (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable



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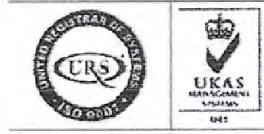
The meeting commenced at 7:00 p.m. and concluded at 7:30 p.m.

Yours faithfully,

For Billwin Industries Limited


Subrata Dey
Managing Director
DIN: 06747042





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ANNEXURE A

BRIEF PROFILE OF M/S. S D SATAM & CO., AS INTERNAL AUDITORS

Particulars	Details of Information
Reason for change viz. appointment, resignation, removal, death or otherwise	Re-Appointment of Internal Auditor
Date of Appointment	Appointed in Board Meeting held on 30 th May, 2025 for the Financial Year 2026-27
Name of the Internal Auditor	M/s. S D Satam & Co.,
Brief Profile	M/s. S D Satam & Co. is a qualified Chartered Accountants. The Firm provides services in the fields of audit and assurance, tax and regulatory, transaction advisory and consulting keeping in mind the regulatory and commercial environment within which the Firm's clientele operate.
Disclosure of Relationships between Director	N.A.



ANNEXURE B

BRIEF PROFILE OF M/S S.A. & ASSOCIATES. AS SECRETARIAL AUDITORS

Particulars	Details of Information
Reason for change viz. appointment, resignation, removal, death or otherwise	Re-Appointment of Secretarial Auditor
Date of Appointment	Appointed in Board Meeting held on 30 th May, 2026 for the Financial Year 2026-27
Name of the Secretarial Auditor	S.A. & Associates
Brief Profile	M/S. S.A. & Associates Practicing Company Secretary registered with (COP No: 3173) with The Institute of Company Secretaries of India (ICSI) having an experience in the area concerned with secretarial and legal compliances. During their tenure of practice, they were exposed to Secretarial Compliances including matters related to Companies Act, SEBI and Stock Exchanges. Further M/s. S.A. & Associates, a Company Secretarial firm handling compliances of listed as well as unlisted Companies including consultation on various company law matters.
Disclosure of Relationships between Director	N.A.



BILLWIN INDUSTRIES LIMITED

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Rs. in Lakhs

Statement of Audited Financial Results for the Half year Ended 31st March, 2026

Sr. No.	Particulars	6 Months ended 31.03.2026	6 Months ended 30.09.2025	6 Months ended 31.03.2025	Year to date figures as on 31.03.2026	Year to date figures as on 31.03.2025
		Audited	Un-Audited	Audited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	400.51	407.95	420.28	808.46	703.27
	b) Other Operating Income	-	-	-	-	-
	c) Other Income	0.02	-	2.16	0.02	2.19
	Total Income from Operations (Net)	400.53	407.95	422.44	808.48	705.46
2	Expenses					
	(a) Cost of Material Consumed	437.56	262.74	267.09	700.30	472.40
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Direct Expenses	-	-	-	-	-
	(d) Changes in inventories of finished goods	-164.11	9.81	52.53	(154.30)	8.39
	(e) Employees Benefits Expenses	51.97	42.72	35.85	94.69	49.39
	(f) Finance Costs	8.86	6.00	2.30	14.86	12.11
	(g) Depreciation & Amortisation expense	3.15	1.83	1.00	4.98	1.19
	(h) Other Expenses	39.26	41.51	21.02	80.77	58.51
	Total Expenses	376.69	364.61	379.80	741.30	601.99
3	Profit before exceptional items and tax (1-2)	23.84	43.34	42.64	67.18	103.47
4	Exceptional Items (Net- Gain/Loss)- Prior Period items	-	-	(3.25)	-	6.35
5	Profit before tax (3+4)	23.84	43.34	45.89	67.18	97.12
6	Tax Expense - Current Tax	6.28	10.94	13.11	17.22	26.01
	- Earlier Year Tax	3.51	-	3.14	3.51	3.14
	- Deferred Tax	(0.28)	(0.03)	0.03	(0.31)	0.03
7	Profit after tax from Continuing Operations (5-6)	14.33	32.43	29.60	46.76	67.94
8	Profit/(Loss) from Discontinuing Operations	-	-	-	-	-
9	Other Comprehensive Income					
	(a) Items that will not be reclassified to Profit & Loss	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-	-
	(c) Items that will be reclassified to Profit & Loss	-	-	-	-	-
	(d) Income tax relating to items that will be reclassified to Profit & Loss	-	-	-	-	-
10	Total Other Comprehensive Income (a+b+c+d)	-	-	-	-	-
11	Total Comprehensive Income (7+9)	14.33	32.43	29.60	46.76	67.94
12	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	417.97	417.97	417.97	417.97	417.97
13	Earnings per Equity Share (EPS) of Rs. 10/- each					
(i)	a) Basic	0.34	0.78	0.60	1.12	1.77
	b) Diluted	0.34	0.78	0.60	1.12	1.77

Notes :

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 30th May, 2026
- The Figures for the previous periods have been regrouped and rearranged wherever considered necessary.
- The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI
- The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.
- Segment reporting as defined in Accounting Standard - 17 is not applicable, as the business of the company falls in one segment.
- Closing balances of Trade receivables, Trade payables and Loans & Advances are subjected to balance confirmations

For BILLWIN INDUSTRIES LIMITED

SUBRATA DEY
MANAGING DIRECTOR
DIN: 06747042

Place : Mumbai
Date : May 30, 2026

BILLWIN INDUSTRIES LIMITED

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CIN: L18104MH2014PLC252842

Statement of Audited Assets and Liabilities as at 31.03.2026

Particulars	As at 31st, March 2026	As at 31st, March 2025
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	417.97	417.97
Other Equity	1,041.87	995.10
Total Equity	1,459.84	1,413.07
<u>LIABILITIES</u>		
<u>Non-Current Liabilities</u>		
Long Term Borrowings	-	-
Total Non-Current Liabilities	-	-
<u>Current Liabilities</u>		
Short-term Borrowing	154.40	28.58
<u>Trade Payables</u>		
(a) Total Outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	203.60	83.24
Other Current Liabilities	5.15	17.96
Short-term Provisions	35.92	84.11
Total Non-Current Liabilities	399.06	213.89
TOTAL EQUITY & LIABILITIES	1,858.90	1,626.96
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
Property, Plant & Equipment & Intangible Assets		
- Property, Plant & Equipments	18.84	10.65
<u>Other Non-Current Assets</u>		
Non Current Investment	12.23	12.38
Long Term Loans & Advances	36.83	37.15
Deferred Tax Asset (Net)	0.56	0.25
Other Non-Current Assets	-	-
Total Non-current Assets	68.46	60.43
<u>Current Assets</u>		
Inventories	861.14	550.10
Current Investments	-	-
Trade Receivables	791.32	896.61
Cash and Cash Equivalent	1.25	1.74
Short-term Loans and Advances	136.73	118.09
Total Current Assets	1,790.44	1,566.53
TOTAL ASSETS	1,858.90	1,626.96

For BILLWIN INDUSTRIES LIMITED



SUBRATA DEY
MANAGING DIRECTOR
DIN: 06747042
Place : Mumbai
Date : May 30, 2026

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

		Rs. in Lakhs	
PARTICULARS		For The year Ended 31st March, 2026	For The year Ended 31st March, 2025
A	<u>Cash Flow from Operating Activities:</u>		
	Net Profit/(Loss) before tax	67.18	97.12
	Adjustments for:		
	Finance Cost	14.86	12.11
	Depreciation	4.98	1.19
	Operating Profit before working capital changes	87.02	110.43
	Increase / (Decrease) in Other Current Assets	-	-
	Increase / (Decrease) in Trade Payables	120.35	(56.80)
	Increase / (Decrease) in Other Current Liabilities	(12.81)	13.00
	Increase / (Decrease) in Short Term Borrowings		
	(Increase) / Decrease in Inventories	(311.04)	(7.90)
	(Increase) / Decrease in Trade Receivable	105.28	(274.18)
	(Increase) / Decrease in Short Term Loans & Advances	(18.64)	(28.64)
	Operating Profit after working capital changes	(29.83)	(244.09)
	Less: Income Tax Paid	68.92	10.00
	Net Cash from/ (used in) Operating Activities	(A) (98.75)	(254.09)
B	<u>Cash Flow from Investing Activities:</u>		
	(Purchase)/ Sale of Fixed Assets	(13.16)	(9.92)
	Non Current Investments	0.16	(8.54)
	Long Term Loans & Advances	0.31	(2.80)
	Net Cash from/ (used in) Investing Activities	(B) (12.69)	(21.26)
C	<u>Cash Flow from Financing Activities:</u>		
	Increase / (Decrease) in Long Term Borrowings	-	(148.47)
	Increase / (Decrease) in Short Term Borrowings	125.82	(263.40)
	Proceeds from issue of Equity share capital	-	696.66
	Finance Cost paid	(14.86)	(12.11)
	Net Cash from/ (used in) Financing Activities	(C) 110.96	272.67
	Net Increase/ (Decrease) in Cash & Cash Equivalents	(A+B+C) (0.49)	(2.66)
	Cash & Cash Equivalents as at the beginning of the year	1.74	4.40
	Cash & Cash Equivalents as at the end of the year	1.25	1.74

Place : Mumbai
Date : May 30, 2026

For BILLWIN INDUSTRIES LIMITED


SUBRATA DEY
MANAGING DIRECTOR
DIN: 06747042





Independent Auditor's Report on the Annual Audited Financial Results of BILLWIN INDUSTRIES LIMITED for the half year and year ended 31st March, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of
BILLWIN INDUSTRIES LIMITED

Opinion

We have audited the accompanying financial results of BILLWIN INDUSTRIES LIMITED ("the Company") for the half year ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these financial results:

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other





irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.





Jay Gupta & Associates

CHARTERED ACCOUNTANTS

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

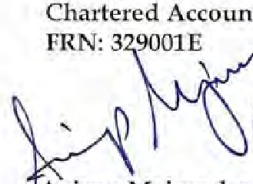
- The Statement includes the results for the half year ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures upto the first half year (September 30, 2025) of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.
- We draw attention to the fact that the Company has not obtained an actuarial valuation in respect of its gratuity obligations as required under Accounting Standard (AS) 15 - "Employee Benefits". Consequently, the gratuity liability, employee benefit expense and related disclosures required under the said Accounting Standard have not been determined and recognized in the financial results for the year ended March 31, 2026.

In the absence of the actuarial valuation report, we are unable to ascertain the impact, if any, of such non-compliance on the financial results, including the employee benefit expenses, liabilities and reserves and surplus as at and for the year ended March 31, 2026.

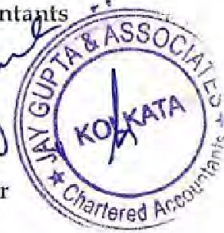
Our conclusion/opinion is not modified in respect of this matter.

Date: 30.05.2026
Place: Kolkata

For Jay Gupta & Associates
Chartered Accountants
FRN: 329001E


Avirup Majumder
(Partner)

Mem. No. 310611
UDIN: 26310611XTBLIC9383





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Date: 30th May, 2026

To
The Listing Department
Bombay Stock Exchange Limited
Phirozee Jeejeebhoy Towers
Dalal Street, 25th Floor
Mumbai - 400 001

Sub.: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations 2015

Dear Sir/Madam,

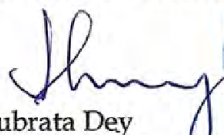
Pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we confirm that the Statutory Auditors of the Company M/s. Jay Gupta & Associates (Firm Registration No. 329001E) have not expressed any modified opinion in their Audit Report pertaining to the Audited Financial Results of the Company for the half year and year ended March 31, 2026.

This is for your information and record.

Please acknowledge the receipt

Yours faithfully,

For Billwin Industries Limited


Subrata Dey
Managing Director
DIN: 06747042





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Date: 30th May, 2026

To
The Listing Department
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Sub: Non-applicability of Statement for Deviation(s) or Variation(s) under Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

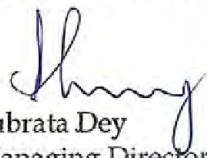
Dear Sir/Madam,

In terms of the provisions of Regulation 32 Securities Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulation 2015, the company hereby confirms, that there has been no deviation(s) or variation(s) in the use of the Public Issue proceeds raised from the Initial Public Offer (IPO) and Right Issue. Hence the disclosure or filing of statement of deviation or variations is not applicable to the Company.

This is for your information and record.

Yours faithfully,

For Billwin Industries Limited


Subrata Dey
Managing Director
DIN: 06747042

